

Report on the

Governor's Office on Disability

State of Alabama

Montgomery, Alabama

October 1, 2017 through September 30, 2020

Filed: December 17, 2021



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Governor's Office on Disability, Montgomery, Alabama, for the period October 1, 2017 through September 30, 2020. Under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Brad Grier
Examiner of Public Accounts

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Contains items pertaining to state legal compliance.	
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Department of **Examiners of Public Accounts**

SUMMARY

Governor's Office on Disability October 1, 2017 through September 30, 2020

This report presents the results of an examination of the Governor's Office on Disability (the "Office") and a review of the Office's compliance with applicable laws and regulations of the State of Alabama. This examination was conducted in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12. Our examination was performed to determine whether the public officers, agents, and employees of the Office properly and lawfully accounted for all money and other public assets or resources received, disbursed, or in the custody of the Office. Our examination included determining compliance by the Office with state laws and regulations that pertain to financial transactions; personnel; safeguarding of state-owned assets, property, and resources; information dissemination, processing, and retention; and official actions, rulemaking procedures, and meetings. As a part of our examination, we also reviewed internal control policies and procedures relating to the areas listed above. Our examination did not encompass managerial and operational matters, such as whether the Office accomplished its mission or its regulatory, enforcement, investigative, or other oversight activities in an efficient, fair, timely, or legal manner.

The Office was first established by Executive Order 7 issued by Governor Don Siegelman on April 28, 1999. Governor Bob Riley established the Governor's Office on Disability with Executive Order 43 on October 9, 2008. Governor Robert Bentley re-established the Governor's Office on Disability with Executive Order 15 on May 16, 2011. The purpose of the Office is to facilitate the inclusion of Alabamians with disabilities in education, employment, housing, transportation, health care, and leisure.

The Office operates under the direction, supervision, and control of the Executive Director, who was appointed by Governor Bob Riley on October 16, 2007, Governor Robert Bentley on January 18, 2011, and Governor Kay Ivey on August 23, 2017. A Deputy Director was appointed by Governor Robert Bentley on September 7, 2016 and Governor Kay Ivey on August 23, 2017.

The Office maintains its funds in the State Treasury and operates from the State General Fund and a Special Revenue Fund.

The Office owned nonconsumable personal property consisting of office furniture, computers, and equipment. Nonconsumable personal property in the custody of the Office was compared with property records maintained by the Property Inventory Control Division of the State Auditor's Office. No discrepancies were noted.

The Office utilizes office space provided by the Alabama Department of Rehabilitation Services.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable laws and regulations.

EXIT CONFERENCE

Graham Sisson, Executive Director, was invited to an exit conference held on October 20, 2021. Individuals in attendance were: Dr. Sisson and Marlene Word, Deputy Director, along with Brad Grier from the Department of Examiners of Public Accounts.

Schedule of Cash Receipts, Disbursements and Balances
For the Period October 1, 2017 through September 30, 2020

	2019-2020	2018-2019	2017-2018
<u>Receipts</u>			
General Fund Allotments	\$ 399,750.00	\$ 342,548.00	\$ 262,007.00
Total Receipts	399,750.00	342,548.00	262,007.00
<u>Disbursements</u>			
Personnel Costs	53,353.60	52,321.60	50,719.20
Employee Benefits	23,010.97	22,420.77	21,837.23
In-State Travel	131.07	878.98	302.69
Repairs and Maintenance	600.61	426.30	
Utilities and Communication	41.32	61.32	42.09
Professional Services	1,841.49	1,207.66	1,007.02
Supplies, Materials, and Operating Expenses	921.50	1,228.30	3,285.94
Grants and Benefits	18,633.55	17,040.09	16,128.75
Other Equipment Purchases			6,386.60
Prior Year General Fund Reversion	779.18	605.37	441.31
Current Year General Fund Reversion	298,106.24	246,096.76	190,085.91
Total Disbursements	397,419.53	342,287.15	290,236.74
Excess (Deficiency) of Receipts Over Disbursements	2,330.47	260.85	(28,229.74)
Cash Balances at Beginning of Year	7,988.89	7,728.04	29,764.78
Balance Sheet Activity Impacting Total Ending Cash			6,193.00
Cash Balances at End of Year	\$ 10,319.36	\$ 7,988.89	\$ 7,728.04